Exhibit E

Estimated Staffing and Budget Plan

STAFFING PLAN FOR LANDIS RATH & COBB LLP, BANKRUPTCY CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION, FOR THE PERIOD MAY 1, 2024 THROUGH JULY 31, 2024

POSITION	NUMBER OF TIMEKEEPERS EXPECTED TO WORK ON THE MATTER DURING THE APPLICATION PERIOD	RANGE OF RATES	
Partners	Six (6)	\$750.00-\$1,275.00	
Associates	Five (5)	\$395.00-\$600.00	
Paralegals	Five (5)	\$310.00-\$350.00	
Legal Assistants	Two (2)	\$220.00	

ESTIMATED BUDGET FOR LANDIS RATH & COBB LLP, BANKRUPTCY CO-COUNSEL TO THE DEBTORS AND DEBTORS-IN-POSSESSION, FOR THE PERIOD MAY 1, 2024 THROUGH JULY 31, 2024

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES ^[1]	HOURS BILLED	FEES SOUGHT
B110 - Asset Analysis and Recovery	10.00	\$6,750.00	0.00	\$0.00
B112 - Asset Disposition	100.00	\$67,500.00	85.70	\$71,814.50
B114 - Assumption/Rejection of Leases and Contracts	5.00	\$3,375.00	2.10	\$1,742.50
B116 - Avoidance Action Analysis	10.00	\$6,750.00	0.00	\$0.00
B118 - Board of Directors Matters	5.00	\$3,375.00	0.00	\$0.00
B119 - Budgeting	0.00	\$0.00	0.00	\$0.00
B120 - Business Operations	50.00	\$33,750.00	42.30	\$27,225.50
B122 - Case Administration	100.00	\$67,500.00	141.10	\$70,843.50
B124 - Claims Administration & Objections	800.00	\$540,000.00	821.20	\$489,537.00
B126 - Employee Benefits/Pensions	5.00	\$3,375.00	0.00	\$0.00
B128 - Fee/Employment Objections	0.00	\$0.00	0.00	\$0.00
B130 - Financing/Cash Collateral	5.00	\$3,375.00	0.00	\$0.00
B134 - Hearings	200.00	\$135,000.00	209.90	\$115,108.00
B135 - Litigation	500.00	\$337,500.00	497.00	\$351,289.00
B138 - Committee Meetings/Communications	5.00	\$3,375.00	0.10	\$92.50
B139 - Equity Committee	5.00	\$3,375.00	0.00	\$0.00
B140 - Creditor Inquiries	75.00	\$50,625.00	75.80	\$37,977.50
B141 - Lien Investigation	0.00	\$0.00	0.00	\$0.00
B142 - Non-Working Travel	5.00	\$1,687.50	0.00	\$0.00
B146 - Plan and Disclosure Statement (including Business Plan)	500.00	\$337,500.00	479.50	\$359,968.00
B148 - Real Estate	0.00	\$0.00	0.00	\$0.00
B149 - Valuation	0.00	\$0.00	0.00	\$0.00

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¹ Estimated fees based on an average hourly rate of \$675.

PROJECT CATEGORY	ESTIMATED HOURS	ESTIMATED FEES ^[1]	HOURS BILLED	FEES SOUGHT
B150 - Relief from				
Stay/Adequate Protection	50.00	\$33,750.00	47.50	\$41,798.50
Proceeding				
B151 - Schedules/Operating	50.00	\$33,750.00	37.20	\$17,429.00
Reports	50.00	\$33,730.00	37.20	\$17,429.00
B152 - Tax Issues	15.00	\$10,125.00	10.60	\$8,980.00
B154 - LRC Retention	20.00	\$13,500.00	19.60	\$11,200.50
Applications & Disclosures	20.00	\$13,300.00	19.00	\$11,200.30
B155 - Non-LRC Retention	35.00	\$23,625.00	31.30	\$21,580.00
Applications & Disclosures	33.00	\$23,023.00	31.30	\$21,380.00
B156 - LRC Fee	100.00	\$67,500.00	123.40	\$85,103.50
Applications	100.00	\$67,300.00	123.40	\$65,105.50
B157 - Non-LRC Fee	180.00	\$121,500.00	211.10	\$116,980.50
Applications	100.00	\$121,300.00	211.10	\$110,900.30
B160 - Examiner	50.00	\$33,750.00	38.50	\$36,919.50
TOTAL	2,880.00	\$1,944,000.00	2,873.90	\$1,865,589.50